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May 22, 2023

BY ECF

Honorable Naomi Reice Buchwal  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: Stein et al. v. Skatteforvaltningen, No. 23-cv-02508 (NRB)

Dear Judge Buchwald:

We write on behalf of defendant Skatteforvaltningen (“SKAT”) to request a two-week extension, until June 15, 2023, of the June 1, 2023 deadline the Court set in its May 15, 2023 Order for SKAT to file its amended pleading. (*See* ECF No. 41.)

As SKAT explained in its May 5, 2023 pre-motion conference response letter (ECF No. 40), plaintiffs Matthew Stein and Jerome Lhote and third-party defendant Luke McGee will be in breach of the parties’ May 28, 2019 settlement agreement, to the extent they have not yet repudiated it, when they fail to pay SKAT a substantial settlement payment by the agreement’s May 28, 2023 payment deadline. Section 5 of the settlement agreement, however, provides that in such event, SKAT shall provide Stein, Lhote and McGee written notice of their breach, following which Stein, Lhote and McGee have ten business days, *i.e.*, not counting weekends or U.S. or Danish holidays, to make the required payment. For instance, if SKAT sends the written notice of breach on May 29, 2023, as it intends to do, Stein, Lhote and McGee will have until June 13, 2023 to cure. As such, SKAT requests that the Court extend its deadline to file its amended pleading, in which SKAT intends to assert breach of contract counterclaims based on Stein, Lhote and McGee’s failure to pay the settlement amount, until June 15, 2023, to obviate any argument that SKAT’s claims are subject to dismissal because it filed them before the cure period expired.

This is SKAT’s first request to extend its deadline to amend its pleading, and Stein, Lhote, and McGee do not oppose it. Further, granting SKAT’s request will not affect any other Court-ordered deadline or the overall timing of any motion to dismiss SKAT’s amended counterclaims. In its May 15, 2023 Order, the Court directed the parties to confer on a briefing schedule for any such motion in which no more than sixty days elapse from the filing of the motion to the filing of the reply. The parties have conferred and agreed on the below briefing schedule, which is shorter than that permitted under the Court’s Order:

- Deadline for Stein, Lhote or McGee to answer or move to dismiss: on or before 28 days from the date of SKAT's filing its amended pleading;
- Deadline for SKAT to file its opposition to any motion to dismiss: on or before 21 days from the date of the filing of the motion to dismiss;
- Deadline for any replies: on or before 11 days from the date of the filing of the opposition to the motion to dismiss.

Accordingly, for the reasons set forth above, SKAT respectfully requests that the Court extend its deadline to file its amended pleading until June 15, 2023.

Respectfully submitted,

/s/ Marc A. Weinstein  
Marc A. Weinstein

cc: all counsel of record (via ECF)